Index of Vol. XII

Citations Show Month and Page Numbers

January-December, 1934

GENERAL INDEX

A

"A Twelve-Year Analysis of Federal Income Tax Returns," by George C. Williams, 3:111
"Administrative Aspects of a Sales Tax," by Joseph C. Frederick, 5:229
Alabama
  Mineral Tax, 4:184
  Severance Taxes, 3:114; 4:181
Alcohol Tax Unit Established in Bureau of Internal Revenue, 6:317
Allocation of Business Income, 7:373
Allocation of Income and Deductions, 5:246
Amendments of Regulations
  Alcoholic Beverage Taxes, 11:630
  Beer Barrel Tax Stamps, 9:502
  Computation of Depreciation Allowances, 4:197
  Consolidated Returns, 8:449
  Credits and Refunds, 1:36
  Excise Tax, 5:255; 8:449
  Fermented Liquor Tax, 5:255
  Gasoline Tax, 2:86
  Jewelry Tax, 9:501
  Release of Federal Tax Liens, 8:448
  Sales by Manufacturers, 11:630
  Stamp Tax on Distilled Spirits in Bottles, 5:255
  Stamps on Containers of Imported Liquors, 6:316
  Taxes on Tobacco, Snuff and Cigars, 1:36
  Withholding Tax at Source, 11:630
American Bar Association "Tax Clinic," 9:495; 10:540; 11:615
American Municipal Association—Tax Limitation Proposals Condemned by, 11:614
Annual Report of Commissioner of Internal Revenue, 2:77
Annuities, 2:95; 3:124; 4:189
"Are Capital Gains and Losses Largely Fictitious?" by George C. Williams, 5:233
"Are Leasehold Improvements Income?" by Carroll Austin, 9:469
Arkansas—Severance Tax, 4:181
"Aspects of Recognition of Taxable Income Upon the Accrual Basis," by John L. L. Goldstone, 9:474
"Assignment of Future Income from Personal Efforts," by Emily Marx, 6:298
Austin, Carroll—"Are Leasehold Improvements Income?" 9:469

B

Bank Check Tax, Termination, 3:147; 4,190
Banks—National, Taxation, 4:199
Banks—Taxation, 2:66; 11:633
Beer Tax, 11:623
Bergh, L. O.—"Tax Savings for Exporters and Importers," 5:219
Bibliography of Current Tax Literature, 1:37; 2:96; 3:155; 4:215
Board of Tax Appeals Appointments, 7:379
Book Reviews, 11:635
British Finance Act of 1934 Reduces Income Tax for Year 1934-5, 9:497
British Tax System, 7:377
"Budgets and Budgetary Control," by Rolland A. Vandegrift, 2:55
"Bureau's New Depreciation Policy—Its Practical Significance," by Lloyd C. Gibson, 6:279
"Business License Taxes in Florida," by A. Stuart Campbell, 5:236; 6:303; 7:362

C

California State Budget, 2:57
Campbell, A. Stuart—"Business License Taxes in Florida," 5:236; 6:303; 7:362
"Canada's Income Tax Law," by Harry J. Rudick, 11:588
Capital Gains and Losses, 3:123; 5:245
  New Plan for Recognizing, 2:61
"Capital Gains Under the Revenue Act of 1934," by Arthur J. Hogan, 7:339
Capital Stock Tax, 4:190; 5:243; 9:495
  "Selection of an Adjusted Declared Capital Value," by A. E. Goldhamer, Bernard L. Goldman, and Irving M. Katz, 12:664
Chain Store Tax, 1:10; 2:68; 6:312
  Chart, 8:425
  Wisconsin, Legal and Economic Aspects, 11:605
"Changes in Treasury Tax Policy," by Robert H. Jackson, 7:342
Changing Philosophy of Taxation, 9:491
Charitable Contributions Cases, 9:496
Chart of State Chain Store Taxes, 8:425
Chart of State Legislative Information, 9:493
Chart of State Sales—Gross Income, and License Taxes, 7:365
Cigarettes Tax, 4:190
Citation System for Federal Statutes, 7:392
Citizens and Corporations of Certain Foreign Countries, Tax, 2:62
Cole, Frederick H., Jr.—"From Treasury Decision to Judicial Decision," 10:531
Collection of Taxes from Foreigners, 9:497
Collections from Processing Taxes, 8:440
Colorado—Severance Tax, 4:181
Commissioner of Internal Revenue to Administer Excess Profits Tax on Navy Contracts, 6:318
Community Property, 6:318
Compensating Tax on Rayon Sought by Cotton Industry, 8:439
Compilations of Federal Laws Used for Reference Purposes, 7:393
Consolidated Returns of Corporations, 2:62; 3:124
Cooperative Agricultural Associations, 5:246
Corporate Reorganizations, 2:62
"Corporate Reorganizations," by Robert N. Miller, 9:459
Corporation Income Taxes in Central America and South America, 3:135
"Corporation Salaries and Bonuses and The Federal Income Tax," by Philip M. Payne, 6:301
Corporation Tax, 5:242; 6:312
Cost of Internal Revenue Collections Reduced, 5:257
Cotton
  Compensating Tax on Rayon, 8:439
  Pool Established to Handle Excess Cotton Tax Exempt Certificates, 9:497
Credit for Foreign Taxes, 2:62
Crider, John H.—"New York's Exemption Problem," 11:603
Crude Oil Tax Regulations, 9:495
Crude Petroleum—Production Tax, 3:147
Crude Petroleum—Refining Tax, 3:147

D

Decedents' Estates, 4:191
Decedent's Final Return, 5:246
"Definition—'Reorganization' Under the Revenue Act of 1934," by George S. Hills, 8:411
Depletion, 3:125; 5:246
Depreciation Allowances, 2:77; 3:123
"Determining Income Tax Liability by the Taxpayer's Motives," by J. Bay Robinson, 8:402
Depreciation Articles
  "Bureau's New Depreciation Policy — Its Practical Significance," by Lloyd C. Gibson, 6:279
  "Depreciation Policy of the Bureau of Internal Revenue," by D. W. Martin, 12:647
Digests of Articles on Taxation in Current Legal Periodicals, 3:128; 4:191; 5:247; 6:309; 7:373; 8:429; 9:489; 11:605
"Distinction between Wholesale and Retail for Sales Taxation in North Carolina," by Hershal L. Macon, 8:421
Dividends, 3:124; 10:557
Dividends—Changes Affecting Taxability, 2:62
Dr. Magill in Charge of Tax Legislation Program, 9:495
Double Taxation, 5:250

E

"Economics of the Single Tax," by Raymond V. McNally, 11:591
Enlarged Business Profits Presage Increase in Income Tax Collections, 9:496
Estate Tax, 3:147; 4:190; 8:434
  Revocable Trusts, 2:95
Estate Tax Regulations (New), 12:677
European Countries—Processing Taxes, 4:201
Evasion of Surtax, 3:133
Excess Profits Tax, 4:190; 5:243
  "Selection of an Adjusted Declared Capital Value," by A. E. Goldhamer, Bernard L. Goldman, and Irving M. Katz, 12:664
Excessive Accumulation of Surplus—Pending Cases before the Board, 10:560
"Excessive Federal Taxation of Corporations," by James W. Mudge, 2:43
Exchanges and Reorganizations, 3:124
Excise Taxes, 4:190; 8:434
Exempt Income Earning Expense, 3:125; 4:189
Exemption of Property from Taxation in United States, 5:249
Extension of Time Granted for Filing Capital Stock Tax Returns, 7:377

F

Farber, Wm. O.—"State Taxation of Chain Stores," 1:10
Farm Taxes, 8:441
Federal Capital Stock Tax, 5:251
Federal Estate Tax, 3:133; 5:251; 7:375
Federal Income Tax, 9:491
"Federal Income Tax Returns—Twelve-Year Analysis," by George C. Williams, 3:111
"Federal Tax Bar—Problems of," by Robert H. Jackson, 9:466
Federal Tax Statutes, Interpretation, 7:374
Federal Taxation Affecting State Instrumentalities, 9:490
"Federal Taxation from the Taxpayers' Viewpoint," by George M. Morris, 1:8
Federal Taxation of Community Property, 7:373
Federal Taxation—Social and Economic Control, 8:431
Fermented Liquor Tax, 5:255
Fictitious Stock Sales, Bureau Drive to Collect Taxes, 10:559
Fiduciary Relationship for Income Tax Purposes, 5:248
Fiduciary Returns, 4:189
Financial Institutions, Tax, 2:66
Florida—Business License Taxes, 5:236; 6:303; 7:362
  Excise Tax, 8:434
Foreign Corporations
  Dividends, 4:189
  Taxation, 5:244
Foreign Corporations and Citizens of Foreign Countries, 3:125
Foreign Taxes, Credit, 3:124; 4:189
Frederick, Joseph C.—"Administrative Aspects of a Sales Tax," 5:229
"From Treasury Decision to Judicial Decision," by F. H. Cole, Jr., 10:531
Fruit Juice Tax, 3:147
"Function of a Taxpayer's Ethics in Income Tax Liability," by Herman T. Reiling, 6:294
Furs—Excise Tax, 8:449

G

Gain or Loss, Basis of Property for Determining, 5:246
Gasoline Tax, 2:64; 8:434; 11:605
Gibson, Lloyd C.—"Bureau's New Depreciation Policy, Its Practical Significance," 6:279
Gift Property—Basis for Loss, 2:94; 3:125
Gift Tax, 2:65; 3:125; 3:147; 4:190
Gold Clauses, 10:557
Goldhamer, A. E., Goldman, Bernard L. and Katz, Irving M.—"Selection of an Adjusted Declared Capital Value," 12:664
Goldstone, John L. L.—"Aspects of Recognition of Taxable Income Upon the Accrual Basis," 9:474
Government Instrumentalities, Taxation, 5:250
Government Payments Constitute Substantial Part of 1934 Cash Farm Income, 10:572
Gross Income, Exclusions and Deductions, 5:245
Gross Sales Taxes, 2:63
Groves, Harold M.—"Recent State Income Taxation in The United States," 3:107

H

Haensel, Paul—"Model Tax System Proposed by," 10:545-10:548
  "Tax Problems in the Light of the Recovery Program," 10:519; 11:579; 12:651
Hills, George S.—"Definition—'Reorganization' Under the Revenue Act of 1934," 8:411
Hogan, Arthur J.—"Capital Gains Under the Revenue Act of 1934," 7:339

Index of Vol. XII

Citations Show Month and Page Numbers

January-December, 1934

GENERAL INDEX

A

"A Twelve-Year Analysis of Federal Income Tax Returns," by George C. Williams, 3:111
"Administrative Aspects of a Sales Tax," by Joseph C. Frederick, 5:229
Alabama
  Mineral Tax, 4:184
  Severance Taxes, 3:114; 4:181
Alcohol Tax Unit Established in Bureau of Internal Revenue, 6:317
Allocation of Business Income, 7:373
Allocation of Income and Deductions, 5:246
Amendments of Regulations
  Alcoholic Beverage Taxes, 11:630
  Beer Barrel Tax Stamps, 9:502
  Computation of Depreciation Allowances, 4:197
  Consolidated Returns, 8:449
  Credits and Refunds, 1:36
  Excise Tax, 5:255; 8:449
  Fermented Liquor Tax, 5:255
  Gasoline Tax, 2:86
  Jewelry Tax, 9:501
  Release of Federal Tax Liens, 8:448
  Sales by Manufacturers, 11:630
  Stamp Tax on Distilled Spirits in Bottles, 5:255
  Stamps on Containers of Imported Liquors, 6:316
  Taxes on Tobacco, Snuff and Cigars, 1:36
  Withholding Tax at Source, 11:630
American Bar Association "Tax Clinic," 9:495; 10:540; 11:615
American Municipal Association—Tax Limitation Proposals Condemned by, 11:614
Annual Report of Commissioner of Internal Revenue, 2:77
Annuities, 2:95; 3:124; 4:189
"Are Capital Gains and Losses Largely Fictitious?" by George C. Williams, 5:233
"Are Leasehold Improvements Income?" by Carroll Austin, 9:469
Arkansas—Severance Tax, 4:181
"Aspects of Recognition of Taxable Income Upon the Accrual Basis," by John L. L. Goldstone, 9:474
"Assignment of Future Income from Personal Efforts," by Emily Marx, 6:298
Austin, Carroll—"Are Leasehold Improvements Income?" 9:469

B

Bank Check Tax, Termination, 3:147; 4,190
Banks—National, Taxation, 4:199
Banks—Taxation, 2:66; 11:633
Beer Tax, 11:623
Bergh, L. O.—"Tax Savings for Exporters and Importers," 5:219
Bibliography of Current Tax Literature, 1:37; 2:96; 3:155; 4:215
Board of Tax Appeals Appointments, 7:379
Book Reviews, 11:635
British Finance Act of 1934 Reduces Income Tax for Year 1934-5, 9:497
British Tax System, 7:377
"Budgets and Budgetary Control," by Rolland A. Vandegrift, 2:55
"Bureau's New Depreciation Policy—Its Practical Significance," by Lloyd C. Gibson, 6:279
"Business License Taxes in Florida," by A. Stuart Campbell, 5:236; 6:303; 7:362

C

California State Budget, 2:57
Campbell, A. Stuart—"Business License Taxes in Florida," 5:236; 6:303; 7:362
"Canada's Income Tax Law," by Harry J. Rudick, 11:588
Capital Gains and Losses, 3:123; 5:245
  New Plan for Recognizing, 2:61
"Capital Gains Under the Revenue Act of 1934," by Arthur J. Hogan, 7:339
Capital Stock Tax, 4:190; 5:243; 9:495
  "Selection of an Adjusted Declared Capital Value," by A. E. Goldhamer, Bernard L. Goldman, and Irving M. Katz, 12:664
Chain Store Tax, 1:10; 2:68; 6:312
  Chart, 8:425
  Wisconsin, Legal and Economic Aspects, 11:605
"Changes in Treasury Tax Policy," by Robert H. Jackson, 7:342
Changing Philosophy of Taxation, 9:491
Charitable Contributions Cases, 9:496
Chart of State Chain Store Taxes, 8:425
Chart of State Legislative Information, 9:493
Chart of State Sales—Gross Income, and License Taxes, 7:365
Cigarettes Tax, 4:190
Citation System for Federal Statutes, 7:392
Citizens and Corporations of Certain Foreign Countries, Tax, 2:62
Cole, Frederick H., Jr.—"From Treasury Decision to Judicial Decision," 10:531
Collection of Taxes from Foreigners, 9:497
Collections from Processing Taxes, 8:440
Colorado—Severance Tax, 4:181
Commissioner of Internal Revenue to Administer Excess Profits Tax on Navy Contracts, 6:318
Community Property, 6:318
Compensating Tax on Rayon Sought by Cotton Industry, 8:439
Compilations of Federal Laws Used for Reference Purposes, 7:393
Consolidated Returns of Corporations, 2:62; 3:124
Cooperative Agricultural Associations, 5:246
Corporate Reorganizations, 2:62
"Corporate Reorganizations," by Robert N. Miller, 9:459
Corporation Income Taxes in Central America and South America, 3:135
"Corporation Salaries and Bonuses and The Federal Income Tax," by Philip M. Payne, 6:301
Corporation Tax, 5:242; 6:312
Cost of Internal Revenue Collections Reduced, 5:257
Cotton
  Compensating Tax on Rayon, 8:439
  Pool Established to Handle Excess Cotton Tax Exempt Certificates, 9:497
Credit for Foreign Taxes, 2:62
Crider, John H.—"New York's Exemption Problem," 11:603
Crude Oil Tax Regulations, 9:495
Crude Petroleum—Production Tax, 3:147
Crude Petroleum—Refining Tax, 3:147

D

Decedents' Estates, 4:191
Decedent's Final Return, 5:246
"Definition—'Reorganization' Under the Revenue Act of 1934," by George S. Hills, 8:411
Depletion, 3:125; 5:246
Depreciation Allowances, 2:77; 3:123
"Determining Income Tax Liability by the Taxpayer's Motives," by J. Bay Robinson, 8:402
Depreciation Articles
  "Bureau's New Depreciation Policy — Its Practical Significance," by Lloyd C. Gibson, 6:279
  "Depreciation Policy of the Bureau of Internal Revenue," by D. W. Martin, 12:647
Digests of Articles on Taxation in Current Legal Periodicals, 3:128; 4:191; 5:247; 6:309; 7:373; 8:429; 9:489; 11:605
"Distinction between Wholesale and Retail for Sales Taxation in North Carolina," by Hershal L. Macon, 8:421
Dividends, 3:124; 10:557
Dividends—Changes Affecting Taxability, 2:62
Dr. Magill in Charge of Tax Legislation Program, 9:495
Double Taxation, 5:250

E

"Economics of the Single Tax," by Raymond V. McNally, 11:591
Enlarged Business Profits Presage Increase in Income Tax Collections, 9:496
Estate Tax, 3:147; 4:190; 8:434
  Revocable Trusts, 2:95
Estate Tax Regulations (New), 12:677
European Countries—Processing Taxes, 4:201
Evasion of Surtax, 3:133
Excess Profits Tax, 4:190; 5:243
  "Selection of an Adjusted Declared Capital Value," by A. E. Goldhamer, Bernard L. Goldman, and Irving M. Katz, 12:664
Excessive Accumulation of Surplus—Pending Cases before the Board, 10:560
"Excessive Federal Taxation of Corporations," by James W. Mudge, 2:43
Exchanges and Reorganizations, 3:124
Excise Taxes, 4:190; 8:434
Exempt Income Earning Expense, 3:125; 4:189
Exemption of Property from Taxation in United States, 5:249
Extension of Time Granted for Filing Capital Stock Tax Returns, 7:377

F

Farber, Wm. O.—"State Taxation of Chain Stores," 1:10
Farm Taxes, 8:441
Federal Capital Stock Tax, 5:251
Federal Estate Tax, 3:133; 5:251; 7:375
Federal Income Tax, 9:491
"Federal Income Tax Returns—Twelve-Year Analysis," by George C. Williams, 3:111
"Federal Tax Bar—Problems of," by Robert H. Jackson, 9:466
Federal Tax Statutes, Interpretation, 7:374
Federal Taxation Affecting State Instrumentalities, 9:490
"Federal Taxation from the Taxpayers' Viewpoint," by George M. Morris, 1:8
Federal Taxation of Community Property, 7:373
Federal Taxation—Social and Economic Control, 8:431
Fermented Liquor Tax, 5:255
Fictitious Stock Sales, Bureau Drive to Collect Taxes, 10:559
Fiduciary Relationship for Income Tax Purposes, 5:248
Fiduciary Returns, 4:189
Financial Institutions, Tax, 2:66
Florida—Business License Taxes, 5:236; 6:303; 7:362
  Excise Tax, 8:434
Foreign Corporations
  Dividends, 4:189
  Taxation, 5:244
Foreign Corporations and Citizens of Foreign Countries, 3:125
Foreign Taxes, Credit, 3:124; 4:189
Frederick, Joseph C.—"Administrative Aspects of a Sales Tax," 5:229
"From Treasury Decision to Judicial Decision," by F. H. Cole, Jr., 10:531
Fruit Juice Tax, 3:147
"Function of a Taxpayer's Ethics in Income Tax Liability," by Herman T. Reiling, 6:294
Furs—Excise Tax, 8:449

G

Gain or Loss, Basis of Property for Determining, 5:246
Gasoline Tax, 2:64; 8:434; 11:605
Gibson, Lloyd C.—"Bureau's New Depreciation Policy, Its Practical Significance," 6:279
Gift Property—Basis for Loss, 2:94; 3:125
Gift Tax, 2:65; 3:125; 3:147; 4:190
Gold Clauses, 10:557
Goldhamer, A. E., Goldman, Bernard L. and Katz, Irving M.—"Selection of an Adjusted Declared Capital Value," 12:664
Goldstone, John L. L.—"Aspects of Recognition of Taxable Income Upon the Accrual Basis," 9:474
Government Instrumentalities, Taxation, 5:250
Government Payments Constitute Substantial Part of 1934 Cash Farm Income, 10:572
Gross Income, Exclusions and Deductions, 5:245
Gross Sales Taxes, 2:63
Groves, Harold M.—"Recent State Income Taxation in The United States," 3:107

H

Haensel, Paul—"Model Tax System Proposed by," 10:545-10:548
  "Tax Problems in the Light of the Recovery Program," 10:519; 11:579; 12:651
Hills, George S.—"Definition—'Reorganization' Under the Revenue Act of 1934," 8:411
Hogan, Arthur J.—"Capital Gains Under the Revenue Act of 1934," 7:339

I

Illinois—Tax Litigation, 8:432
Improper Accumulation of Surplus, 3:125
Income Tax, 6:312; 8:434; 10:557
  Canada, 11:588
  Foreigners, 9:497
  Major Changes, 3:123
  Minor Changes, 3:124
  Personal, 2:66
  Tax Rate Structure, 3:123
Income Taxation—State and Local
  "Recent Income Tax Policy in the Light of Experience," by James W. Martin, 12:658
Income Tax Changes
  Allocation of Income and Deductions, 5:246
  Annuities, 4:188
  Contributions, 4:188
  Cooperative Agricultural Associations, 5:246
  Decedent's Final Return, 5:246
  Depletion, 4:188; 5:246
  Dividends from Foreign Corporations, 4:188
  Installment Basis, 5:246
  Installment Obligations, Disposition, 5:246
Income Tax Collections, 4:201
"Income Taxes in Tennessee," by M. P. O'Connor, 11:597
"Income Tax Definition of Reorganization," by Hugh Satterlee, 12:639
Income Tax Statistics (Preliminary) for 1933, 12:677
Indiana Gross Income Tax Held Valid, 7:379
Individual Income Tax Rate and Credit Changes, 5:242
Inheritance Tax, 2:65; 8:434
Installment Basis, 3:125; 5:246
Installment Obligations, Disposition, 4:189; 5:246
Insurance Companies—Taxation, 11:633
Interest Deductions, 3:125; 4:189
Internal Revenue Collections for Calendar Years 1932 and 1933, 3:138
Internal Revenue Collections Show Gain, 10:559
Internal Revenue Receipts Increase, 11:614
International Double Taxation, 1:21
Iowa—Gasoline Tax, 8:434
Iowa's Tax System Remodeled, 3:126

J

Jackson, Robert H.—"Changes in Treasury Tax Policy," 7:342
  "Problems of the Federal Tax Bar," 9:466
Jewelry Tax, 9:501
Jute and Paper Taxes, 7:378

K

Katz, Irving M.—"Selection of an Adjusted Declared Capital Value," 12:664
Kendrick, M. Slade—"The Problem of Constructing a System of State and Local Taxation," 3:101
Kent, Arthur H.—"Treasury Tax Problems," 10:527
Kentucky
  Corporation License Tax, 3:131
  Gross Sales Tax, 7:353
  Severance Tax on Oil Production, 4:181
  Tax System, 3:130

L

"Legal-Accounting Problems under Ohio Foreign Corporation Act," by Hugh A. Sherer, 2:47
Liquor Revenues, 9:497
Liquor Taxes, 5:257
Losses from "In-the-family" Transactions, 3:125
Losses from Wagering Transactions, 3:125
Louisiana—Severance Tax, 4:181
Lubricating Oils and Gasoline, 3:147; 4:190

M

Macon, Herald L.—"Distinction Between Wholesale and Retail for Sales Taxation North Carolina," 8:421
  "Mechanics of Administering the North Carolina Sales Tax," 9:481
  "Severance Taxes in Alabama," 3:114; 4:181
Magill, Roswell—"Trends in Revenue Legislation," 9:464
Malina, Arthur—"The Revenue Act of 1934," 8:406
Manning, Raymond E.—"State Tax Legislation, 1933," 2:63
Martin, D. W.—"Depreciation Policy of the Bureau of Internal Revenue," 12:647
Martin, James W.—"Recent Sales Tax Legislation," Part II, 1:15
  "The New Kentucky Gross Sales Tax," 7:353
  "Recent Income Tax Policy in the Light of Experience," 12:658
Marx, Emily—"Assignment of Future Income from Personal Efforts," 6:298
Massachusetts, Processing Tax, 11:609
McNally, Raymond V.—"Economics of the Single Tax," 11:591
"Mechanics of Administering the North Carolina Sales Tax," by Hershal L. Macon, 9:481
Meters to Measure Beer Tax, 11:623
Michigan—Severance Tax, 4:182
Miller, Robert N.—"Corporate Reorganizations," 9:459
Minnesota
  Income Tax, 3:128
  Severance Tax, 4:181
Miscellaneous Taxes, 3:147
Mitchell Case Before Board of Tax Appeals, 7:379
Montana—Severance Tax, 4:182
Morris, George M.—"Federal Taxation from the Taxpayers' Viewpoint," 1:8
  "Tax Currents as Reflected by the Revenue Act of 1934," 11:585
Mortgage Moratorium Law, 11:606
Motor Carriers—Interstate, 6:309
Motor Transportation Taxes, 2:67
Motor Vehicles, 2:66
Mudge, James W.—"Excessive Federal Taxation of Corporations," 2:43
Multiple Excise Levies, Automotive Industry Protests Against, 1:25
Municipal Sales License Tax, 10:557

N

Navy Contracts, Excess Profits Tax, 6:318
Net Losses and The Taxable Year, 3:132
New Committee on Enrollment and Disbarment Appointed, 9:495
New England State Tax Officials Association Conference, 12:668
New Form of Tax in Cotton Control Bill, 4:201
"New Kentucky Gross Sales Tax," by James W. Martin, 7:353
"New Margarine Taxes," by Rodman Sullivan, 11:600
New Provisions of the Revenue Act of 1934, 5:242
New Tax Publications, 1:36; 7:395; 8:456
New Treasury Regulations on Enrollment and Disbarment, 11:610
New York Adopts New Taxes for Relief Purposes, 12:677
"New York's Exemption Problem," by John H. Crider, 11:603
1932 Income Tax Returns Reported by States, Counties, Cities and Townships, 6:319
1932 Income Tax Statistics, 2:73
1935 Tax Legislation Enigma, 11:613
North Carolina
  Distinction Between Wholesale and Retail for Sales Taxation, 8:421
  Sales Tax, 9:481
  Taxes Paid Under Protest, 3:131

O

O'Connor, M. P.—"Income Taxes in Tennessee," 11:597
Oklahoma—Severance Tax, 4:183

P

Partnerships, 3:124
  Net Income of Partner, 5:244
"Patents as a Base for State Franchise Tax," by W. Earl Smith, 8:399
Payments to Producers under Agricultural Adjustment Act are Taxable Income, 3:137
Payne, Philip M.—"Corporation Salaries and Bonuses and The Federal Income Tax," 6:301
Penalty for Excessive Surplus Accumulation Reduced, 2:62
Pending State Tax Legislation, 2:69; 4:193; 5:252; 6:313; 7:369; 8:435
Personal Holding Companies, Surtax Levy, 3:124; 4:188
  Undistributed Income, 2:62
Policy of Collecting Surtax on Account of Excessive Surplus in Effect, 11:607
Pool Established to Handle Excess Cotton Tax Exempt Certificates, 9:497
Postal Rates, 3:147
President's Budget Message, The, 1:24
Privilege Tax, 3:133
"Problem of Constructing a System of State and Local Taxation," by M. Slade Kendrick, 3:101
"Problems of the Federal Tax Bar," by Robert H. Jackson, 9:466
Processing Tax, 4:190
  Coconut and Sesame Oils, 3:147
  Collections, 8:440
  Corn and Hogs, 4:200
  Cotton, 4:199
  European Countries, 4:201
  Federal District Courts Disagree on Validity of, 11:609
  Levy with Respect to Six More Commodities Probable, 4:200
  Massachusetts, 11:609
  Peanuts, 10:560
  Revenues Expected to Cover Benefit Payments, 4:199
  Sugar, 6:317
  Tobacco, 4:199
    Reduction in Rates Considered, 11:613
  Wheat, 4:199
"Profit" from Dollar Devaluation to be Applied Toward Reduction of National Debt, 9:496
Prop to State Sales Taxes Provided in Senate Bill, 4:200
Proposed Law to Control Tax Fees, 3:137
Publicity of Tax Returns, 7:377

R

Railroads—Taxation, 11:633
"Rates of Taxation of Beer and Spirits in Great Britain," by K. M. Williamson, 4:172
"Real Estate Investments as a Corporation Tax Base in New York," by W. Earl Smith, 4:167
Recent Developments in Income Tax Avoidance, 9:489
"Recent Income Tax Policy in the Light of Experience," by James W. Martin, 12:658
Recent Processing Tax Changes, 7:377
"Recent State Gross Sales Tax Legislation," Part II, by James W. Martin and Wm. A. Tolman, 1:15
"Recent State Income Taxation in The United States," by Harold M. Groves, 3:107
Reiling, Herman T.—"The Function of a Taxpayer's Liability," 6:294
Reorganizations:
  "Definition of 'Reorganization'" under the Revenue Act of 1934," by George S. Hills, 8:411
  "Step Reorganizations," by Metellus Thomson, Jr., 6:286; 7:356
  "The Income Tax Definition of Reorganization," by Hugh Satterlee, 12:639
Repeal of Eighteenth Amendment, Effect on N. I. R. A. Taxes, 1:25
Res Judicata in Tax Suits for Successive Years, 3:132
Retail Sales Tax, 3:147
"Revenue Act of 1934," by Arthur Malina, 8:406
Revenue Act of 1934, New Provisions, 5:242
Revenue Bill of 1934 as Passed by the House, 3:122
Revenue Bill—Senate Draft on, 4:187
Revision of Rules of Practice Before Treasury Department Under Consideration, 4:200
Robinson, J. Bay—"Determining Income Tax Liability by the Taxpayer's Motives," 8:402
Rudick, Harry J.—"Canada's Income Tax Law," 11:588
Ruling as to When AAA Rental and Benefit Payments are Taxable, 4:200

S

"Sales Tax—Administrative Aspects," by Joseph C. Frederick, 5:229
Sales Taxes, 4:200; 6:311; 8:433
  Miscellaneous, 2:63
  Municipal License, 10:557
  North Carolina, 9:481
  Tennessee, 8:430
Satterlee, Hugh—"The Income Tax Definition of Reorganization," 12:639
"Scope of State Income Taxation Under Present Conditions," by Herbert D. Simpson, 4:169
Seidman, J. S.—"Tax-free Reorganizations Without Control of the Transferee," 10:525
"Selection of an Adjusted Declared Capital Value," by A. E. Goldhamer, Bernard L. Goldman and Irving M. Katz, 12:664
Senate Draft on the Revenue Bill, 4:187
Severance Tax, 2:65
"Severance Taxes in Alabama," by Hershal L. Macon, 3:114; 4:181
Sherer, Hugh A.—"Legal-Accounting Problems under Ohio Foreign Corporation Act," 2:47
"Should the Consumer Pay Taxes?" by Dr. Ralph B. Tower, 3:104
Silver Transfers, Stamp Tax, 10:555
Simpson, Herbert D.—"The Scope of State Income Taxation Under Present Conditions," 4:169
"Single Tax on Land Rent," by Edwin S. Todd, 7:346
Smith, W. Earl—"Patents as a Base for State Franchise Tax," 8:399
  "Real Estate Investments as a Corporation Tax Base in New York," 4:167
  "Stocks and Bonds Held by Foreign Corporations in New York State," 1:3
South Dakota—Gross Receipts Tax, 8:434
Spurious Conceptions of Constitutional Law of Taxation, 5:247
Stamp Tax
  Beer Barrels, 9:502
  Distilled Spirits, 5:255
  Possible Revenue from, 11:634
  Silver Transfers, 10:555

State and Local Debts, 5:258
State Liquor Legislation, 2:75
State Sales, Gross Income, and License Taxes —Chart, 7:365
"State Tax Legislation, 1933," by Raymond E. Manning, 2:63
State Taxation of National Banks, Amendment of Law Governing, 4:199
"State Taxation of Chain Stores," by Wm. O. Farber, 1:10
State Taxation of Interstate Motor Carriers, 6:309
"States and the Power to Tax," by Edwin S. Todd, 2:50
Statistics of Income (Preliminary) for 1933, 12:677
"Step Reorganizations," by Metellus Thompson, Jr., 6:286; 7:356
"Stocks and Bonds Held by Foreign Corporations in New York State," by W. Earl Smith, 1:3
Sugar Regulations, 7:378
Sullivan, Rodman—"The New Margarine Taxes," 11:600
Supervision of Corporation Tax Matters Recommended as Duty of Controller, 4:196
Surtax, Policy of Collecting, 11:607
Swanish, Peter T.—"Taxation of Agricultural Income in the U. S. S. R. in 1933," 4:176

T

"Tax Clinic"—Proceedings of the American Bar Association, 10:540
Tax Conference—New England State Tax Officials Association, 12:668
"Tax Currents as Reflected by the Revenue Act of 1934," by George M. Morris, 11:585
"Tax Exemption and Tax Delinquency," by Edwin S. Todd, 4:159
"Tax-free Reorganizations Without Control of the Transferee," by J. S. Seidman, 10:525
Tax Injunctions, 3:131
Tax Investigation Includes Study of British Tax System, 7:377
Tax Legislation Developments, 12:677
Tax Legislation Speculation, 8:439
Tax Limitation Proposals Condemned by American Municipal Association, 11:614
Tax Litigation in Illinois, 8:432
"Tax Problems in the Light of the Recovery Program" by Paul Haensel, LL.D., 10:519; 11:579
Tax Saving v. Tax Evasion, 4:192
"Tax Savings for Exporters and Importers," by L. O. Bergh, 5:219
Tax Waivers, 3:133
Taxation—Digest of Articles in Current Legal Periodicals, 10:556
Taxation in the United States and Foreign Countries, Burden of, 5:257
"Taxation of Agricultural Income in the U. S. S. R. in 1933," by Peter T. Swanish, 4:176
Taxation of Corporate Income and Profits in the Leading Countries of the World, 3:134
"Taxation of Life Insurance Companies," by Edwin S. Todd, 5:223
"Taxation of Real Estate," by Edwin S. Todd, 10:533
Taxes on Utilities, 2:67
Tennessee, Income Taxes, 11:597
Sales Tax, 8:430
Texas—Severance Tax, 4:183
Thomson, Metellus, Jr.—"Step Reorganizations," 6:286
Tobacco Control Act Regulations, 8:439
Tobacco Processing Tax, 11:613
Todd, Edwin S.—"Single Tax on Land Rent," 7:346
"States and the Power to Tax," 2:50
"Tax Exemption and Tax Delinquency," 4:159
"Taxation of Life Insurance Companies," 5:223
"Taxation of Real Estate," 10:533
"Who Pays the Tax?" 8:414
Tolman, Wm. A.—"Recent State Gross Sales Tax Legislation," Part II, 1:15
Tower, Dr. Ralph B.—"Should the Consumer Pay Taxes?" 3:104
Trade or Business, 4:190
Transactions in Interstate Commerce, 6:311
Treasury Department, Regulation of Practice, 10:560
Treasury's Depreciation Policy Further Explained, 11:613
Treasury's Tax Legislation Staff, New Shift in, 10:559
"Treasury Tax Problems," by Arthur H. Kent, 10:527
"Trends in Revenue Legislation," by Roswell Magill, 9:464

V

Vandegrift, Rolland A.—"Budgets and Budgetary Control," 2:55

W

Washington—Excise Tax, 8:433
Ways and Means Committee Revenue Bill, 2:61
Ways to Cut Farm Taxes Suggested by U. S. Bureau, 8:441
West Virginia—Severance Tax, 4:183
"Who Pays the Tax?" by Edwin S. Todd, 8:414
Williams, George C.—"A Twelve-Year Analysis of Federal Income Tax Returns," 3:111
"Are Capital Gains and Losses Largely Fictitious?" 5:233
Williamson, K. M.—"Rates of Taxation of Beer and Spirits in Great Britain," 4:172
Wisconsin, Chain Store Tax, 11:605
Withholding in Case of Tax-free Covenant Bonds, 3:125; 4:190

Court Decision Syllabi

Supreme Court Decisions

A

Automobile Accessory Taxes, Refund, 3:136

B

Bad Debts, 6:312
Bond Discount Amortization Deductions, 12:676
Bonds—Amortization of Expenses of Issue, 12:676
Bonds—Income from Purchase at Less than Par, 4:197

C

Capital Net Gain as a Deduction Allowable for Charitable Contributions, 11:604
Compensation of Boston Elevated Railway Trustees—Taxability, 12:676
Contributions to Charity—Allowances in Case of a Corporation, 12:676

D

Depletion Allowance to Income Beneficiaries, 2:72
Depletion of Oil Wells, 12:676
Dividends Taxable, 2:72
Dividends—When Taxable to Stockholders, 6:312

E

Estates and Trusts—Taxable Income, 1:28
Evasion of Taxes—Validity of an Indictment, 11:604
Excise Tax on Transportation of Oil, 2:72

F

Federal Estate Tax, 3:136

G

Gift Effected by Transfer in Trust, 7:375

I

Income Tax Information, Refusal to Furnish, 1:28
Income to Beneficiaries of a Will, 2:72
Insurance Commissions—Deductions, 2:78
Insurance Companies—Inclusion of Rental Value of Office Space in Gross Income, 6:312
Interest Received on Tax Refunds by a Foreign Corporation, 11:604

L

Losses, 5:256

N

Net Loss Deductions, 7:375
Net Loss in the Case of Affiliated Corporations, 11:618

R

Recovery, by Suit, of Taxes on a Bond, 2:78
Recovery of Taxes, 2:78

S

State Liquor Business—Tax Liability, 6:324
Statute of Limitations, 11:618

W

Waivers—Statute of Limitations, 4:197

Appellate and Lower Court Decisions

A

Account Stated Distinguished from Accounts Settled, 7:376; 12:678
Accounting Methods, 10:558
Accounting Periods, 8:438
Accrual Basis, Deductions, 7:376
Accrued Income, 8:438
Affiliated Corporations, 4:197; 6:324; 8:438; 12:678
An Account Stated, Definition, 6:324; 8:438
Appeals, Procedure, 12:678
Assessment of Taxes—Statute of Limitations, 5:256
Assignment of Partnership Profits—Incidence of Tax Liability, 7:376
Association Distinguished from Trust, 2:78; 5:256
Automobile Tire Tax, 8:438

B

Bad Debt Deductions, 1:28; 2:78; 4:198; 7:376
Basis for Gain or Loss, 10:558
Sale of Property by Lessor, 2:78; 8:438
Sale of Securities Distributed under Testamentary Trusts, 3:142
Basis of Property Acquired from a Testamentary Trust, 9:494
Basis of Shares of Stock, 9:494; 10:558
Business Expense, 2:79; 3:136; 5:256; 6:324; 11:619

C

Capital Assets, 5:256; 9:494
Capital Net Gain, 2:79
Capital Receipts, 8:438
Capital Stock Tax, 8:438
Charitable Contributions, 2:79; 5:256; 12:679
Claim for Abatement—Collection of Bond Given in Connection with, 10:558
Claims for Refund, Validity, 11:619
Closing Agreements, 1:28; 4:198; 9:494; 10:558; 11:619; 12:679
Collection of Taxes, 9:494; 9:498; 10:558
Restraint Suit, 9:498
Collection on Bond Given in Connection with Claim for Abatement, 10:558
Commissions on Loans, 8:438
Community Income, 5:256; 6:324
Computation of Taxable Income, 7:376
Consolidated Returns, 4:198; 5:261; 10:558
Constructive Receipt, 2:79; 12:679
Contracts, When Completed So as to Make Profits Taxable, 4:198
Corporation Distributions, 6:324; 7:376
Corporations Exempt from Tax under Sec. 103(14), 1928 Act, 12:679

D

Damages Against Government Officials for Erroneous Tax Assessments, 8:439
Damages on Account of Erroneous Imposition of Taxes, 3:142
Deduction for Stock of a Corporation in Receivership, 1:28
Deductions from Gross Income, 5:261; 9:498; 10:558; 12:679
Deductions from Income of Estates, 10:558
Deficiency Assessments, 4:198
Deficiency Letter, Requirements to Be Valid, 1:28
Depletion Allowances—Invested Capital, 9:498
Depletion Deduction from Oil and Gas Wells, 10:558
Depreciation Allowances, 5:261; 8:439; 9:499; 11:619; 12:679
Distilled Spirits Tax, 11:621
Distribution in Connection with Bank Reorganization, 5:261
Dividends, 5:261; 12:679
Dues and Initiation Fees, 10:566
Dues Tax, 9:499

E

Estoppel, 12:679
Evasion of Taxes, 1:29; 4:198; 9:499
Evasion of Taxes—Admissible Testimony in Trials, 3:142
Examination of Books and Taxpayers, 1:29
Excess Profits Tax, 3:143; 8:442; 12:679
Under Revenue Act of 1918, 4:198
Exchanges in Reorganization, 11:619
Exchanges of Shares of Stock, Reorganization, 1:29

F

Federal Estate Tax, 3:143; 6:324; 7:376; 8:442; 9:499; 11:619; 12:679
Ferment Liquor Permits, 8:442
Foreign Corporations, 4:208
Foreign Tax Payment Credits, 3:144

G

Gain from Sale of Property to a City Subject to Tax, 8:442
Gain from Sale of Real Estate Sold to a Municipality, 2:79
Gift of Stocks—Basis, 6:325
Gifts—Contemplation of Death, 3:142
Gratuity to Corporation Official and Principal Stockholder Taxable as Dividend, 6:325
Gross Income, Compensation Paid Other Than in Cash, 10:566
Deductions from, 10:558
Income from Property in Trust, 10:566
When Reported Under Constructive Receipt Doctrine, 10:566

H

Hawaiian Land "Huis," Status Determined, 8:443

I

Income from Property Leases, 4:208
Income from Oil Lands, 8:443
Income from Trusts, 6:325
Income of Estates, 5:261
Income Received by a Decedent's Estate—Incidence of Income Tax, 8:443
Income Tax Lien Priority, 7:376
Income Tax, Payment by Corporation for Officers, 1:30
Income—When Taxable, 7:380
Installment Basis of Accounting for Income Tax, 5:262
Installment Basis of Reporting Income, 10:566
Installment Sales, 11:619; 12:680
Insurance Companies, Rental Value of Office Space as Income, 8:443
Insurance Companies, Reserve Fund Deductions, 11:619
Interest on Overassessments, 8:443
Interest on Overpayments of Taxes, 4:208; 12:680
Interest on Refund Received by a Foreign Corporation, 1:29
Interest—Recovery under Section 1019 of the 1924 Act, 7:380
In-the-Family Transactions, 5:261
Invested Capital, 12:680
Involuntary Conversions of Property, 5:262

J

Jurisdiction of Appellate Courts in Board Decisions, 3:144
Jurisdiction of Courts, 2:79; 10:567

L

Leased Property, Allowances to Lessees, 4:208
Liability of Bank Where Deposits Were Made in Escrow to Guarantee Tax Payments, 8:443
Liability on a Surety Bond for Payment of Taxes, 4:208
Lien for Taxes, 4:209
Life Insurance Companies, Deductions from Gross Income, 7:380
Reserves, 5:262
Limitations on Deductions by Aliens, 2:79
Liquor Taxes, 1926 Act, 10:567
Losses, 1:29; 3:144; 5:262; 6:325; 7:380; 8:443; 9:500; 12:680

M

Marketing Agreements and Licenses, 3:144

N

Net Loss—Affiliated Corporations, 1:30; 2:79
Net Loss Carry-over by Affiliated Corporations, 5:262; 6:325
Net Loss—Consolidated Returns, 6:326
Net Loss—Deductions, 5:262; 8:455

O

Oil Lease, Basis for Computing Gain or Loss, 7:380
Oil Wells, Depletion, 6:326; 7:380
Oil Wells, Treatment of Drilling Expenditures, 4:209

P

Partnership Earnings, 1:30
Partership Income, 4:209; 12:681
Partnership Transactions, Basis for Depletion of Timber, 6:326
Partnerships, 11:620
Payment of Taxes by Bankrupt Estate, 3:144
Payments in Settlement with Creditors in Excess of Amount Due as Bankrupt, 3:144
Personal Expense Distinguished from Business Expense, 5:262
Personal Holding Company Manipulations, 2:79
Personal Income—Effect of Device to Shift Tax Liability, 4:209
Power of Commissioner to Require Production of Records for Tax Purposes, 3:144
Priority of Taxes, 9:500
Processing Tax—Constitutionality, 11:621
Profits from Oil and Gas Leases Executed by a State Taxable, 2:80
Property Exchanges, 11:620
Property Transfers to Avoid Corporation Tax Liability, 1:30
Public Utility Income, 10:567

R

Recovery of Excise Taxes Shifted to Customers, 7:380
Recovery of Tax Overassessments, 7:381; 12:681
Recovery of Tax Overpayments, Statute of Limitations, 7:381
Recovery of Taxes, 1:30; 4:210; 6:326; 11:620
Refund Claims, 9:500
Refund Claims—Statute of Limitations, 4:210
Refunds of Tax Overpayments, 6:327; 7:381
Reorganizations, 4:210; 5:262; 6:326; 7:381; 9:500; 11:620

S

Sale of Stock of an Affiliated Corporation by Parent Corporation, 1:31
Security Transactions, 4:210
Special Assessment, 4:210; 7:381
Specific Exemption to Corporations, 5:262
Stamp Tax on Stock Transfers, 6:327
Stamp Tax on Transfers of Stock, 5:262
Statement of Account as Basis for Suit for Recovery of Taxes, 5:262
Statute of Limitations, 3:144; 4:210; 5:262; 6:327; 8:456; 9:500; 12:681
Stock—Basis for Determining Gain or Loss from Sale, 3:145
Stock Rights, 7:381
Stock Sales—"First In, First Out" Rule, 10:568
Stock Transfers, Stamp Tax, 9:500
Stockholders' Liability for Corporation Taxes, 4:211

T

Tax Avoidance Transactions between Corporation and Stockholders Owning All the Shares, 6:327
Tax-exempt Income, 2:80; 7:382
Tax Fraud, 11:621
Tax Fraud Cases—Court Procedure, 2:80
Taxable Corporations, 7:381
Taxable Income, 1:31; 5:262; 7:381; 11:620; 12:682
Determined on Company Loaning Money on Mortgage Security, 5:263
Testamentary Distributions, 3:145
Testamentary Trust, 1:31
Texas Inheritance Tax, Accrual Date, 1:28
Transfer of Corporation Assets, 2:80
Transferees, Taxation of, 1:31; 2:80; 3:145; 7:382; 8:456; 10:568; 12:682
Trust Estates—Tax Status of Amounts Withheld from Beneficiaries as a Reserve for Depreciation of Trust Assets, 6:328
Trusts, 10:568; 12:682

V

Valuation of Good Will in the Case of a Newspaper, 11:621
Valuation of Stock Received as Attorney Fees, 7:382

W

Waivers, 2:80; 3:146; 5:263; 6:328

Significant Decisions of the Board of Tax Appeals

A

Accrual Expense, 11:612
Affiliated Corporations, 1:25; 4:201; 8:450
Assignment of Rights to Receive Compensation Under a Contract, 6:320
Awards by Mixed Claims Commission for Ship Sunk by German Submarine, 7:390

B

Bad Debt Reserves, 8:451
Banks in Liquidation, 2:82
Basis—Gain or Loss for Property Received by Beneficiary of a Trust Estate, 9:513; 12:669
Basis—Gain or Loss Upon the Sale of Securities, 8:451
Basis—Stock Received in a Stock Split-up, 10:562
Board of Tax Appeals Petition, Validity Determined, 4:202
Bonuses in Connection with Oil and Gas Properties—Depletion Allowances, 8:451
Business Expense, 9:514; 11:612

C

Cancellation of Contract, Loss, 1:25
Cancellation of Mortgages, 10:562
Capital Gains, 4:202; 6:321; 12:682
Cemetery Mausoleum Perpetual Maintenance Reserve Charges, Deductibility, 7:390
Charitable Contributions, 11:612
Community Income under California Law, 3:138
Community Property, 2:82; 6:321; 10:562
Compensation Distinguished from Gift, 11:612
Compensation from State Court for Services as a Receiver, 4:202
Consolidated Returns, 6:321; 9:514; 10:562; 12:682
Contributions—Deductions as Business Expense, 1:25
Contributions to Women Voters' Leagues, 10:562
Corporation—Deductions for Salaries Paid to Stockholders, 5:259
Corporation Distributions, Reorganization, 1:26; 3:138; 7:390; 9:514
Corporation—Income Tax, 1:26
Corporation—Salaries, Unreasonable Compensation, 4:203
Credit for Foreign Tax Payments, 4:203

D

Deductions from Gross Income, 1:26; 2:82
Depletion and Valuation of Mineral Deposits, 7:390
Depletion of Oil Lands, 2:82; 4:203; 9:515
Depreciation of Building Erected on Leased Land, 7:390
Depreciation of Trust Property, 6:321
Depreciation Rates on Ships, 7:391
Dividend Distributions, 4:203
Dividends—Constructive Receipts, 3:140
Dividends on Loaned Stock, 9:515

E

Estoppel, 11:612; 12:682

F

Federal Estate Tax, 1:26; 2:82; 4:204; 5:259; 6:321; 8:452; 9:516; 11:621; 12:682
Fraud in Tax Returns, 3:140

G

Gain or Loss from Property Exchanges, 10:562

I

Income from Mineral Deeds in Oklahoma Held to be Ordinary Income, 6:321
Income from Sublease of a Lease of Mineral Lands, 3:140
Installment Sales, 1:26
Insurance Companies, Loss Deductions, 6:321; 8:452
Interest on Tax-free Securities, 6:322
In-the-Family Transactions, 6:322

J

Joint Returns, 2:82; 12:683
Jurisdiction of Board, 12:683

L

Life Insurance Companies
Depreciation Allowances, 2:82
Tax Liability, 7:391
Liquidating Venture Distinguished from an Association, 8:452
Losses, 3:140; 4:204; 5:259; 6:322; 8:452; 12:683

M

Mortgages, Cancellation, 10:562

N

Net Loss, 11:622; 12:683
Nontaxable Income, 11:622

O

Oil and Gas Wells, 11:622

P

Partnership Income—Tax Liability, 12:684

R

Railroads—Tax Liability on Leased Property, 8:452
Redemption of Stock, 6:322
Reorganizations, 5:260; 6:322; 8:452; 11:622
Res Adjudicata Doctrine—Application to Interest Deduction, 12:684
Residence Supplied by Corporation to its Sole Stockholder, 6:322
Returns—Joint Returns in Year of Death of a Spouse, 5:260
Royalties Paid in Advance, 6:323

S

Salary Deductions, 8:453
Sale Distinguished from Loan Basis for Charitable Distributions, 6:323
Securities, Valuation of, 12:684
Security Sales—Basis for Computing Taxable Income, 10:563
Specialists in Stocks, 9:516
Statute of Limitations, 3:141
Stock Sales, 9:516
Stock Transactions, 2:82

T

Tax Avoidance by Transfer of Stock Through a Partnership, 4:204
Taxable Corporations, 4:204
Testamentary Trusts, 2:83
Tonnage Royalty Advance Payments, 10:563
Transferee Tax Liability, 3:141; 6:323; 9:516
Trust Fund Income Paid to Divorced Wife of Grantor, 11:623
Trust Income—Deductions by Beneficiary, 6:323
Trust Income—Received as Settlement of Marriage Rights, 9:516; 12:684
Trusts, 1:26; 2:83; 3:142; 5:260; 7:392; 8:453; 9:516; 10:563

V

Valuation of Ore Mines, 4:205

W

Waivers, 8:453; 11:623; 12:684
Wash Sales, 10:563

Rulings of Bureau of Internal Revenue

A

Acquisition by a Corporation of Its Own Capital Stock, 6:316
Admissions Tax, 2:85; 4:207
Alcoholic Beverage Taxes, 5:270; 10:565; 11:629
Amended Returns Required by Treasury Decision 4408, 3:149
Arizona Sales Tax—Deduction for Income Tax Purposes, 4:206
Automobiles—Excise Tax, 6:336
Awards for Condemnation of Land, 3:149

B

Bad Debts, 7:372
Bank Guaranty Fund Payments, 8:445
Banks—Deduction for Federal Deposit Insurance Fund Payments, 4:206
Banks—Taxable Income, 2:85; 12:692
Beverage Tax, Ohio, 7:384
Bonds for Producers, Importers, Manufacturers, etc. of Gasoline and Oil, 7:384
Building and Loan Associations, 2:85
Business Expenses, 6:316

C

Cancellation of Debt—Gain Realizable, 5:269
Capital Gains, 10:564
Capital Losses, 4:206
Capital Net Gains and Losses, 6:335
Capital Stock Tax, 3:151; 5:270; 9:505
Chaplains in Army and Navy—Allowances in Lieu of Quarters, 3:149
Check Tax, 1:27; 7:384; 11:629; 11:630
Cigarette Stamp Tax Under Ohio Law—Deductibility, 7:384
Claims for Compensation Paid to Others, 3:150
Closing Agreements, 4:206
Coconut Oil—First Domestic Processing Defined, 7:384
Cocoanut Oil Tax, 9:505; 10:565
Community Income, 10:564; 12:692
Community Property, 10:564
Community Property under Laws of New Mexico, 1:26
Compensation in the Form of "Post Allowances" Paid by United States to Employees in Foreign Service, 2:86
Compensation of State Officers and Employees, 6:336
Compensation to Others—When Deductible from Gross Income, 4:206
Compromise Settlements, 12:692
Consent Agreements or Waivers, 3:150
Conservation of Properties, Fees and Expenses Paid, 3:150
Consolidated Returns—Loss Deductions, 3:150; 5:269
Contributions to Salvation Army, 2:86
Cosmetics and Toilet Preparations Stamp Tax Under Ohio Law, 7:384
Cotton "Processing," 10:566
Credit for Foreign Tax Payments, 3:150

D

Deductions from Gross Income, 1:27; 5:269; 10:564; 11:630
Depletion, 11:627
Depreciation, 4:206
Distributions by a Fiduciary to a Widow from Income of Estate, 3:150
Dividend Payments—Returns of Information, 9:503
Dividend Tax, 1:27; 3:151; 5:270; 7:384; 12:692
Dividends Constructively Received, 8:445
Dividends Received by Husband—a Resident of California, 11:627

E

Electrical Energy Tax, 4:207; 8:446; 9:506; 11:630
Excess Profits Tax, 1:27
  Computation under the Vinson Act, 7:384
  Liability of a Corporation Dissolved in July, 1934, 11:627
  Partially Tax-Exempt Bonds of U. S., 10:564
  Personal Holding Company, 1934 Act, 11:628
  Withheld from Non-resident Aliens, 8:445
Exchange of Securities—Recognition of Gain or Loss, 6:336
400-12—Tax Mag.—Dec. 10—JBLK -7-—
Excise Tax, Automobiles, 6:336
  Automobile Parts and Accessories, 5:270; 9:505; 10:565
  Floor Mats for Automobiles, 7:385
  Games, 7:385
  Jewelry, 8:446
  Toilet Preparations, 5:270

F

Farmers' Cooperative Associations, 2:86
Federal Taxation of Liquor in Dry States, 10:566
Fermented Liquor Tax, 7:385
Floor Stocks Tax on Flour, 7:385
Foreign Tax Credit, 5:269

G

Gasoline Tax, 5:270; 6:336; 7:385
Gift Tax, 7:385
Grape Growers—Qualifications as Winemakers for Purposes of Alcoholic Beverages Tax, 7:385
Gross Income Deductions, 7:372
Gross Income Defined—Inclusions, 6:336

I

Illinois Sales Tax, Deductibility, 7:386
Income from Sources Partly Within and Partly Without U. S., 12:692
Income of Nonresident Alien Authors, 1:26
Income Partly from Sources Within and Partly from Sources Without the U. S., 10:564
Income Tax Returns, 4:206; 11:628
Information by Corporations as to Salaries Paid in Excess of $15,000, 10:564
Information Returns by Brokers, 3:150; 4:206
Insurance Premiums Paid in Advance for More Than One Year—Deduction, 8:446
Interest on Bonds Secured by a Mortgage on Property, 2:86
Interest on U. S. Bonds Beneficially Owned by Alien Individual or Foreign Firm, 11:628
Interest, Taxable, 9:503
Iowa Property Relief Tax, Deduction for, 9:503

J

Jewelry Excise Tax, 9:506
Jute Yarn Processing Tax, 6:336

L

Liberty Loan Exchanges, Gain or Loss, 1:27
Life Insurance Companies, 1:28
Life Insurance Proceeds, 6:692
Liquor Store Profits, 8:446
Liquor Tax, 8:446
Losses, 5:269; 6:336; 10:564; 11:628

M

Malt Sirup Tax, 3:151
Manufacturers' Excise Taxes, 3:151; 5:270
Market Administrators of Federal Milk Licenses, 11:630
Minnesota Gasoline Tax, Deduction for, 9:504

N

National Firearms Act, 11:630
Net Losses, 7:372
New York Sales Tax, Deductible by Vendor, 3:150
North Carolina Sales Tax, Deductible by Vendor, 3:150

P

Partnership Returns for 1934 Fiscal Year, 10:564
Partnership Status in Ownership of Oil and Gas Lands, 7:372
Partnerships, 2:86; 9:504
Pensions and Compensation Received by World War Veterans, 6:336
Personal Property Seized Under Distraint, 11:628
Petroleum Tax, 9:506
Pipe Line Oil Tax, 10:566
Processing Taxes, 3:151; 10:566
  Cotton, 4:208; 5:270
  Exemption by the "Producer", 4:207
  Wheat, 9:506
Profit of Cuban Sugar Exporters Taxable, 10:564
Publicity of Tax Returns, 7:383; 9:504

R

Rates of Exchange Accepted by the Bureau as of December 31, 1933, 3:150
Reorganizations, 2:86
Returns—Election as to Consolidated or Separate Returns, 12:692
Returns of Income and Excess-Profits Tax for Fiscal Years Ending July 31, 1934, 11:629
Returns of Income Tax, Extension of Time for Filing, 3:150
Rights to Acquire Stock of Close Corporation, 9:506
Rights to Purchase Bonds, 9:504
Rights to Subscribe to Bonds Which Are Convertible Into Stock, 8:446
Rules of Practice before Treasury Department, 3:151

S

Security Transactions Between Husband and Wife, 12:692
Short Sales of Stock, 8:446
Silver Bullion—Stamp Tax on Transfers, 9:506
Social Clubs, Definition, 9:504
Stamp Tax
  Conveyances, 6:336
  Foreign Insurance Policies, 7:384
  Security Transfers, 5:271
  Stock Transfers, 2:86; 3:151
State Liquor Stores, 11:630
Statute of Limitations, 5:270; 11:629
Syndicate Taxable as an Association, 5:270

T

Taxable Income—Allowances for Living Quarters to Government Employees, 10:565
Taxable Income—Compensation of Bank Liquidation in Florida, 10:565
Taxable Income—Interest on Special Tax Bills, 10:565
Taxable Income—Retirement Pay of Army and Navy Nurses, 10:565
Taxable Income—Under the Vinson Act, 10:565
Taxes—Non-deductible, 8:446
Tax-Exempt Interest, 11:629
Tires and Inner Tubes, Excise Tax, 5:270
Toilet Preparations—Excise Tax, 9:506
Treasury Bills—Exclusion of Income from Tax, 6:336
Trusts, 2:86; 9:504

W

Waivers, 3:151
Wisconsin Income Tax, 1:27
Withholding of Interest at Source on Bonds, 9:504; 12:692
Withholding Requirements, 9:504